



Bill Owens  
Governor

Colorado Department of Local Affairs

Barbara Kirkmeyer  
Acting Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff  
Property Tax Administrator

## BULLETIN NO. 27

TO: County Assessors

FROM: JoAnn Groff  
Property Tax Administrator

DATE: July 26, 2006

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**THE BULLETIN IS AVAILABLE ON OUR WEBSITE.**  
[www.dola.state.co.us/propertytax/index.htm](http://www.dola.state.co.us/propertytax/index.htm)

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
7/26/06	Division Classes No-Show Penalty	All interested personnel. File in Education File.





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SUBJECT: Division Classes No-Show Penalty

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**MEMORANDUM**

Effective immediately, the Division will institute a no-show penalty provision for all classes. The penalty will be \$25 or the cost of the class, whichever is more. The current class cost is \$5 per day, except for USPAP. To avoid this penalty, notice of withdrawal from a class must be received by the Division at least 48-hours prior to the start of the class.

